



## Testimony

Before the Subcommittee on Oversight  
and Investigations, Committee on Armed  
Services, House of Representatives

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# WARFIGHTER SUPPORT

## Challenges Confronting DOD's Ability to Coordinate and Oversee Its Counter- Improvised Explosive Devices Efforts

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## Why GAO Did This Study

Improvised explosive devices (IED) are the number-one threat to troops in Iraq and Afghanistan, accounting for almost 40 percent of the attacks on coalition forces in Iraq. Although insurgents' use of IEDs in Iraq has begun to decline, in Afghanistan the number of IED incidents has significantly increased. The Joint IED Defeat Organization (JIEDDO) was created to lead, advocate, and coordinate all DOD efforts to defeat IEDs. Its primary role is to provide funding to the military services and DOD agencies to rapidly develop and field counter-IED solutions. Through fiscal year 2009, Congress has appropriated over \$16 billion to JIEDDO. In addition, other DOD components, including the military services, have devoted at least \$1.5 billion to the counter-IED effort—which does not include \$22.7 billion for Mine Resistant Ambush Protected vehicles.

This testimony is based on a report that GAO is issuing today as well as preliminary observations from ongoing work that GAO plans to report in early 2010. In the report being issued today, GAO is recommending that JIEDDO (1) improve its visibility of counter-IED efforts across DOD, (2) develop a complete plan to guide the transition of initiatives, and (3) define criteria for its training initiatives to help guide its funding decisions. DOD generally concurred with GAO's recommendations and noted actions to be taken.

View [GAO-10-186T](#) or key components. For more information, contact William Solis at (202) 512-8365 or [SolisW@GAO.gov](mailto:SolisW@GAO.gov).

## WARFIGHTER SUPPORT

### Challenges Confronting DOD's Ability to Coordinate and Oversee Its Counter-Improvised Explosive Device Efforts

#### What GAO Found

Since its creation, JIEDDO has taken several steps to improve its management of counter-IED efforts. For instance, GAO's ongoing work has found that JIEDDO has been improving the management of its efforts to defeat IEDs, including developing and implementing a strategic plan that provides an overarching framework for departmentwide efforts to defeat IEDs, as well as a JIEDDO-specific strategic plan. Also, as noted in the report GAO is issuing today, JIEDDO and the services have taken steps to improve visibility over their counter-IED efforts, and JIEDDO has taken several steps to support the ability of the services and defense agencies to program and fund counter-IED initiatives.

However, several significant challenges remain that affect DOD's ability to oversee JIEDDO. Some of these challenges are identified in GAO's report being released today along with recommendations to address them. For example, one challenge is a lack of full visibility by JIEDDO and the services over counter-IED initiatives throughout DOD. Although JIEDDO and various service organizations are developing and maintaining their own counter-IED initiative databases, JIEDDO and the services lack a comprehensive database of all existing counter-IED initiatives, which limits their visibility over counter-IED efforts across the department. In addition, JIEDDO faces difficulties coordinating the transition of funding responsibility for joint counter-IED initiatives to the services, due to gaps between JIEDDO's transition timeline and DOD's base budget cycle. JIEDDO's initiative transitions also are hindered when service requirements are not fully considered during JIEDDO's acquisition process. JIEDDO also lacks clear criteria for defining what counter-IED training initiatives it will fund and, as a result, has funded training activities that may have primary uses other than defeating IEDs. Additionally, GAO's ongoing work has identified other oversight challenges. For example, JIEDDO lacks a means as well as reliable data to gauge the effectiveness of its counter-IED efforts. GAO's work has identified several areas in which data on the effectiveness and progress of IED-defeat initiatives are unreliable or inconsistently collected. In some cases, data are not collected in-theater because the initiatives may not be designed with adequate data-collection procedures. Another challenge facing JIEDDO is its inconsistent application of its counter-IED initiative acquisition process, allowing initiatives to bypass some or all of the process's key review and approval steps. Further, JIEDDO lacks adequate internal controls to ensure DOD that it is achieving its objectives. For example, in July 2009, JIEDDO reported that its internal controls system had a combination of deficiencies that constituted a material weakness. Such a weakness could adversely affect JIEDDO's ability to meet its objectives. Finally, JIEDDO has not developed a process for identification and analysis of the risks it faces in achieving its objectives from both external and internal sources, and it has not assessed its performance over time or ensured that the findings of audits and other reviews have been promptly resolved. As GAO completes its ongoing work it expects to issue a report with recommendations to address these issues.

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Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss Department of Defense (DOD) management and oversight of its effort to defeat improvised explosive devices (IEDs). Such devices continue to be the number-one threat to troops in Iraq and Afghanistan. During 2008, IEDs accounted for almost 40 percent of the attacks on coalition forces in Iraq. In 2009, insurgents' use of IEDs against U.S. forces in Iraq declined for the second straight year since 2003, while in Afghanistan the number of monthly IED incidents reached more than 800 in July 2009. Due to the magnitude of the IED threat, DOD created the Joint IED Defeat Organization (JIEDDO) in January 2006 in an effort to focus its counter-IED efforts. JIEDDO is responsible for leading, advocating, and coordinating all DOD efforts to defeat IEDs. A primary role for JIEDDO is to provide funding to the military services and DOD agencies to rapidly develop and field counter-IED solutions. Through fiscal year 2009, Congress has appropriated over \$16 billion to JIEDDO to address the IED threat. In addition, other DOD components, including the military services, have devoted at least \$1.5 billion to the counter-IED effort, not including \$22.7 billion for Mine Resistant Ambush Protected vehicles. Along with the escalation in Afghanistan, the IED threat is increasingly expanding throughout the globe with over 300 IED events per month worldwide outside of Iraq and Afghanistan, according to JIEDDO. There is widespread consensus that this threat will not go away and that the IED will continue to be a weapon of strategic influence in future conflicts.

In response to congressional direction,<sup>1</sup> GAO has issued a series of reports on JIEDDO. This work has examined a broad spectrum of JIEDDO's operations including its ability to lead, advocate, and coordinate counter-IED efforts across DOD as well as establish itself as an accountable organization that can effectively manage billions of dollars in funding. As DOD looks to the future in deciding the appropriate role, organizational placement, and degree of Office of Secretary of Defense (OSD) oversight for JIEDDO, addressing these types of issues will be critical. My testimony today will discuss our observations in two main areas. First, I will describe the steps that JIEDDO and DOD have taken to manage counter-IED

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<sup>1</sup>S. Rep. No. 109-292 (2006) (Senate Appropriations Committee report on Department of Defense Appropriations Bill, 2007), and H.R. Rep. No. 110-477 (2007) (conference report accompanying the National Defense Authorization Act for Fiscal Year 2008).

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efforts. Second, I will highlight the challenges that affect DOD's ability to oversee JIEDDO.

In preparing this testimony, we relied on the report we are issuing today regarding actions needed to improve visibility and coordination of DOD's counter-IED efforts.<sup>2</sup> We met with officials from several DOD organizations including JIEDDO, the Army Asymmetric Warfare Office, the Army National Training Center, the Marine Corps Warfighting Laboratory, the Training Counter-IED Operations Integration Center, Joint Forces Command, the JIEDDO Joint Center of Excellence, U.S. Central Command (CENTCOM), the Technical Support Working Group, and the Office of the Secretary of Defense. We also examined documentation including DOD Directive 2000.19E, which established JIEDDO, other documentation and briefings relating to JIEDDO's evolution, and JIEDDO Instruction 5000.01,<sup>3</sup> which established JIEDDO's rapid acquisition process, as well as other documents and briefings from JIEDDO, the Services, and other DOD entities. This work was conducted in accordance with generally accepted government auditing standards. In addition, we are providing preliminary observations from our ongoing work regarding JIEDDO's management of its internal processes, its strategic planning, initiative development, and internal controls. For this ongoing work, we conducted case studies of 56 of the 497 counter-IED initiatives listed in JIEDDO's financial records as of March 30, 2009, covering the top 20 initiatives in each of the three categories of operations.<sup>4</sup> We compared historic documentation to criteria specified in the JIEDDO directive and instructions. We collected, reviewed, and analyzed JIEDDO and DOD counter-IED strategic plans and guidance as well as documentation of JIEDDO actions for its counter-IED initiatives. We met with officials in the office of the DOD Comptroller, the OSD Office of the Director of Administration and Management, and JIEDDO. In addition, to further evaluate JIEDDO's initiative development we reviewed its oversight and internal control processes. We are

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<sup>2</sup>GAO, *Warfighter Support: Actions Needed to Improve Visibility and Coordination of DOD's Counter Improvised Explosive Device Efforts*, [GAO-10-95](#) (Washington, D.C.: Oct. 29, 2009).

<sup>3</sup>Joint Improvised Explosive Device Defeat Organization Instruction 5000.1, Joint Improvised Explosive Device Defeat (JIEDD) Capability Approval and Acquisition Management Process (JCAAMP) (Nov. 9, 2007). Hereinafter cited as JIEDDOI 5000.1, (Nov. 9, 2007).

<sup>4</sup>JIEDDO manages its counter-IED efforts by placing its counter-IED initiatives into one of three categories: initiatives to defeat IEDs, initiatives to attack IED networks, and initiatives to train warfighters how to recognize and deal with IEDs.

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conducting this work in accordance with generally accepted government auditing standards, and we expect to issue a report in early 2010.

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## Background

With the escalation of the IED threat in Iraq dating back to 2003, DOD began identifying several counter-IED capability gaps including shortcomings in the areas of counter-IED technologies, qualified personnel with expertise in counter-IED tactics, training, dedicated funding, and the lack of an expedited acquisition process for developing new solutions to address emerging IED threats. Prior DOD efforts to defeat IEDs included various process teams and task forces. For example, DOD established the Joint IED Defeat Task Force in June 2005, which replaced three temporary organizations—the Army IED Task Force; the Joint IED Task Force; and the Under Secretary of Defense, Force Protection Working Group. To further focus DOD’s efforts and minimize duplication, DOD published a new directive in February 2006,<sup>5</sup> which changed the name of the Joint IED Defeat Task Force to JIEDDO. This directive established JIEDDO as a joint entity and jointly manned organization within DOD, directly under the authority, direction, and control of the Deputy Secretary of Defense, rather than subjecting JIEDDO to more traditional review under an Under Secretary of Defense within the Office of the Secretary of Defense.

DOD’s directive further states that JIEDDO shall focus all DOD actions in support of the combatant commanders’ and their respective Joint Task Forces’ efforts to defeat IEDs as weapons of strategic influence. Specifically JIEDDO is directed to identify, assess, and fund initiatives that provide specific counter-IED solutions, and is granted the authority to approve joint IED defeat initiatives valued up to \$25 million and make recommendations to the Deputy Secretary of Defense for initiatives valued over that amount. Beginning in fiscal year 2007, Congress, has provided JIEDDO with its own separate appropriation, averaging \$4 billion a year. JIEDDO may then transfer funds to the military service that is designated to sponsor a specific initiative. After JIEDDO provides funding authority to a military service, the designated service program manager, not JIEDDO, is responsible for managing the initiatives for which JIEDDO has provided funds.

Since 2004, the Office of Management and Budget (OMB) Circular A-123 has specified that federal agencies have a fundamental responsibility to

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<sup>5</sup>DOD Directive 2000.19E (Feb. 15, 2009).

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develop and maintain effective internal controls that ensure the prevention or detection of significant weaknesses—that is, weaknesses that could adversely affect the agency’s ability to meet its objectives.<sup>6</sup> According to OMB, the importance of internal controls is addressed in many statutes and executive documents. OMB requires agencies and individual federal managers to take systematic and proactive measures to develop and implement appropriate, cost-effective internal controls for results-oriented management. In addition, the Federal Managers Financial Integrity Act of 1982 establishes the overall requirements with regard to internal controls.<sup>7</sup> Accordingly, an agency head must establish controls that reasonably ensure that (1) obligations and costs are in compliance with applicable law; (2) all assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and (3) revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets. Specific internal control standards underlying the internal controls concept in the federal government are promulgated by GAO and are referred to as the Green Book.<sup>8</sup> The DOD Comptroller is responsible for the implementation and oversight of DOD’s internal control program.

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## JIEDDO and DOD Have Taken Steps to Improve the Management of Counter-IED Efforts

Since its creation, JIEDDO has taken several steps to improve its management and operation of counter-IED efforts in response to our past work as well as to address congressional concerns. For example, in our ongoing work, we have noted that JIEDDO has been improving its strategic planning. In March 2007, observing that JIEDDO did not have a formal written strategic plan, we recommended that it develop such a plan based on the Government Performance and Results Act requirement implemented by the OMB circular A-11 requirement that government entities develop and implement a strategic plan for managing their efforts. Further, in 2007, Congress initially appropriated only a portion of JIEDDO’s requested fiscal year 2008 funding, and a Senate Appropriations Committee report directed JIEDDO to provide a comprehensive and detailed strategic plan so that additional funding could be considered. In

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<sup>6</sup>OMB Circular No. A-123, *Management’s Responsibility for Internal Control*, sec. I (2004).

<sup>7</sup>Codified at 31 U.S.C. § 3512 (2007).

<sup>8</sup>GAO, *Internal Control: Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

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response, JIEDDO, in November 2007, issued a strategic plan that provided an overarching framework for departmentwide counter-IED efforts. Additionally, JIEDDO continues to invest considerable effort to develop and manage JIEDDO-specific plans for countering IEDs. For example, during the second half of 2008, the JIEDDO director undertook a detailed analysis of three issues. The director looked at JIEDDO's mission as defined in DOD guidance, the implicit and explicit functions associated with its mission, and the organizational structure needed to support and accomplish its mission. The effort resulted in JIEDDO publishing its JIEDDO Organization and Functions Guide in December 2008, within which JIEDDO formally established strategic planning as one of four mission areas.<sup>9</sup> Actions taken in 2009 included developing and publishing a JIEDDO-specific strategic plan for fiscal years 2009 and 2010, reviewing JIEDDO's existing performance measures to determine whether additional or alternative metrics might be needed, and engaging other government agencies and services involved in addressing the IED threat at a JIEDDO semiannual conference.<sup>10</sup> As a result of these actions, JIEDDO is steadily improving its understanding of counter-IED challenges.

Additionally, as we note in our report being issued today, JIEDDO and the services have taken some steps to improve visibility over their counter-IED efforts. For example, JIEDDO, the services, and several other DOD organizations compile some information on the wide range of IED defeat initiatives existing throughout the department. JIEDDO also promotes visibility by giving representatives from the Army's and Marine Corps' counter-IED coordination offices the opportunity to assist in the evaluation of IED defeat proposals. Additionally, JIEDDO maintains a network of liaison officers to facilitate counter-IED information sharing throughout the department. It also hosts a semiannual conference covering counter-IED topics such as agency roles and responsibilities, key issues, and current challenges. JIEDDO also hosts a technology outreach conference with industry, academia, and other DOD components to discuss the latest requirements and trends in the counter-IED effort. Lastly, the services provide some visibility over their own counter-IED

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<sup>9</sup>The four mission areas are: Strategic Planning, Rapid Acquisition, Operations and Intelligence Fusion, and Enable Operations and Training Support.

<sup>10</sup>Gauging counter-IED effort effectiveness was one of several purposes for which JIEDDO convened its semiannual event to coordinate, educate, and influence stakeholders in the counter-IED mission.



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initiatives by submitting information to JIEDDO for the quarterly reports that it submits to Congress.

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## Several Challenges Affect DOD's Ability to Oversee the Management of JIEDDO

While JIEDDO has taken some steps toward improving its management of counter-IED efforts, several significant challenges remain that affect DOD's ability to oversee JIEDDO. Some of these challenges are identified in the report we are issuing today and include a lack of full visibility by JIEDDO and the services over counter-IED initiatives throughout DOD, difficulties coordinating the transition of funding responsibility for joint IED defeat initiatives to the military services once counter-IED solutions have been developed, and a lack of clear criteria for defining what counter-IED training initiatives it will fund. Additionally, our ongoing work has identified other challenges including a lack of a means to gauge the effectiveness of its counter-IED efforts, a lack of consistent application of its counter-IED initiative acquisition process, and a lack of adequate internal controls required to provide DOD assurance that it is achieving its objectives. I will discuss each of these challenges in more detail.

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## JIEDDO and the Services Lack Full Visibility over Counter-IED Initiatives throughout DOD

DOD's ability to manage JIEDDO is hindered by its lack of full visibility over counter-IED initiatives throughout DOD. Although JIEDDO and various service organizations are developing and maintaining their own counter-IED initiative databases, JIEDDO and the services lack a comprehensive database of all existing counter-IED initiatives, which limits their visibility over counter-IED efforts across the department. JIEDDO is required to lead, advocate, and coordinate all DOD actions to defeat IEDs. Also, JIEDDO is required to maintain the current status of program execution, operational fielding, and performance of approved Joint IED Defeat initiatives. Despite the creation of JIEDDO, most of the organizations engaged in the IED defeat effort in existence prior to JIEDDO have continued to develop, maintain, and in many cases, expand their own IED defeat capabilities. For example, the Army continues to address the IED threat through such organizations as the Army's Training and Doctrine Command, which provides training support and doctrinal formation for counter-IED activities, and the Research, Development & Engineering Command, which conducts counter-IED technology assessments and studies for Army leadership. Furthermore, an Army official stated that the Center for Army Lessons Learned continues to maintain an IED cell to collect and analyze counter-IED information. The Marine Corps' Training and Education Command and the Marine Corps Center for Lessons Learned have also continued counter-IED efforts beyond the creation of JIEDDO. At the interagency level, the Technical

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Support Working Group continues its research and development of counter-IED technologies.

Despite these ongoing efforts and JIEDDO's mission to coordinate all DOD actions to defeat improvised explosive devices, JIEDDO does not maintain a comprehensive database of all IED defeat initiatives across the department. JIEDDO is currently focusing on developing a management system that will track its initiatives as they move through its own acquisition process. Although this system will help JIEDDO manage its counter-IED initiatives, it will track only JIEDDO-funded initiatives, not those being independently developed and procured by the services and other DOD components. Without incorporating service and other DOD components' counter-IED initiatives, JIEDDO's efforts to develop a counter-IED initiative database will not capture all efforts to defeat IEDs throughout DOD.

In addition, the services do not have a central source of information for their own counter-IED efforts because there is currently no requirement that each service develop its own comprehensive database of all of its counter-IED initiatives. Without centralized counter-IED initiative databases, the services are limited in their ability to provide JIEDDO with a timely and comprehensive summary of all their existing initiatives. For example, the U.S. Army Research and Development and Engineering Command's Counter-IED Task Force and the service counter-IED focal points—the Army Asymmetric Warfare Office's Adaptive Networks, Threats and Solutions Division; and the Marine Corps Warfighting Lab—maintain databases of counter-IED initiatives. However, according to Army and Marine Corps officials, these databases are not comprehensive in covering all efforts within their respective service.<sup>11</sup> Additionally, of these three databases, only the U.S. Army Research and Development and Engineering Command's database is available for external use. Since the services are able to act independently to develop and procure their own counter-IED solutions, several service and Joint officials told us that a

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<sup>11</sup>The U.S. Army Research and Development and Engineering Command's Counter-IED Task Force maintains an online counter-IED technology interface that provides a search and organization tool of counter-IED technologies, studies, signatures, and requirements. The Army Asymmetric Warfare Office's Adaptive Networks, Threats and Solutions Division maintains a listing of all initiatives that have gone through JIEDDO's acquisition process. The Marine Corps Warfighting Lab maintains a listing of all counter-IED solutions the Marine Corps uses in-theater.

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centralized counter-IED database would be of great benefit in coordinating and managing the department's counter-IED programs.

Furthermore, although JIEDDO involves the services in its process to select initiatives, the services lack full visibility over those JIEDDO-funded initiatives that bypass JIEDDO's acquisition process, called the JIEDDO Capability Approval and Acquisition Management Process (JCAAMP). In this process, JIEDDO brings in representatives from the service to participate on several boards—such as a requirements, resources, and acquisition board—to evaluate counter-IED initiatives, and various integrated process teams. However, in its process to select counter-IED initiatives, JIEDDO has approved some counter-IED initiatives without vetting them through the appropriate service counter-IED focal points, because the process allows JIEDDO to make exceptions if deemed necessary and appropriate. For example, at least three counter-IED training initiatives sponsored by JIEDDO's counter-IED joint training center were not vetted through the Army Asymmetric Warfare Office's Adaptive Networks, Threats, and Solutions Branch—the Army's focal point for its counter-IED effort—before being approved for JIEDDO funding. Service officials have said that not incorporating their views on initiatives limits their visibility of JIEDDO actions and could result in approved initiatives that are inconsistent with service needs. JIEDDO officials acknowledged that while it may be beneficial for some JIEDDO-funded initiatives to bypass its acquisition process in cases where an urgent requirement with limited time to field is identified, these cases do limit service visibility over all JIEDDO-funded initiatives.

In response to these issues, we recommended in our report that is being issued today that the military services create their own comprehensive IED defeat initiative databases and work with JIEDDO to develop a DOD-wide database for all counter-IED initiatives. In response to this recommendation, DOD concurred and noted steps currently being taken to develop a DOD-wide database of counter-IED initiatives. While we recognize that this ongoing effort is a step in the right direction, these steps did not address the need for the services to develop databases of their initiatives as we also recommended. Until all of the services and other DOD components gain full awareness of their own individual counter-IED efforts and provide this input into a central database, any effort to establish a DOD-wide database of all counter-IED initiatives will be incomplete. We are also recommending that, in cases where initiatives bypass JIEDDO's rapid acquisition process, JIEDDO develop a mechanism to notify the appropriate service counter-IED focal points of each initiative prior to its funding. In regard to this recommendation, DOD also

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concurring and noting steps it plans to take such as notifying stakeholders of all JIEDDO efforts or initiatives, whether or not JCAAMP processing is required. We agree that, if implemented, these actions would satisfy our recommendation.

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### JIEDDO Faces Difficulties Coordinating the Transition of Funding Responsibility for Joint IED Defeat Initiatives to the Military Services

Although JIEDDO has recently taken several steps to improve its process to transition IED defeat initiatives to the military services following the development of new capabilities, JIEDDO still faces difficulties in this area. JIEDDO's transitions of initiatives to the services are hindered by funding gaps between JIEDDO's transition timeline and DOD's budget cycle as well as by instances when service requirements are not fully considered during JIEDDO's acquisition process. JIEDDO obtains funding for its acquisition and development programs through congressional appropriations for overseas contingency operations. JIEDDO typically remains responsible for funding counter-IED initiatives until they have been developed, fielded, and tested as proven capabilities. According to DOD's directive, JIEDDO is then required to develop plans for transitioning proven joint IED defeat initiatives into DOD base budget programs of record for sustainment and further integration into existing service programs once those initiatives have been developed. As described in its instruction, JIEDDO plans to fund initiatives for 2 fiscal years of sustainment. However, service officials have stated that JIEDDO's 2-year transition timeline may not allow the services enough time to request and receive funding through DOD's base budgeting process, causing DOD to rely on service overseas contingency operations funding to sustain joint-funded counter-IED initiatives following JIEDDO's 2-year transition timeline.

According to JIEDDO's latest transition brief for fiscal year 2010, the organization recommended the transfer of 19 initiatives totaling \$233 million to the services for funding through overseas contingency operations appropriations and the transition of only 3 totaling \$4.5 million into service base budget programs. The potential need for increased transition funds will continue given the large number of current initiatives funded by JIEDDO. For example, as of March 30, 2009, JIEDDO's initiative management system listed 497 ongoing initiatives.<sup>12</sup> In addition to the small number of transitions and transfers that have occurred within DOD

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<sup>12</sup>Some of these initiatives may terminate and therefore not transition or transfer to the service; however JIEDDO has not determined the rate of transition/transfer.

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to date, the services often decide to indefinitely defer assuming funding responsibility for JIEDDO initiatives following JIEDDO's intended 2-year transition or transfer point. According to JIEDDO's fiscal year 2011 transition list, the Army and Navy have deferred or rejected the acceptance of 16 initiatives that JIEDDO had recommended for transition or transfer, totaling at least \$16 million.<sup>13</sup> Deferred or rejected initiatives are either sustained by JIEDDO indefinitely, transitioned or transferred during a future year, or terminated. When the services defer or reject the transition of initiatives, JIEDDO remains responsible for them beyond the intended 2-year transition or transfer point, a delay that could diminish its ability to fund new initiatives and leads to uncertainty about when or if the services will assume funding responsibility in the future.

Furthermore, JIEDDO's initiative transitions are hindered when service requirements are not fully considered during the development and integration of joint-funded counter-IED initiatives, as evidenced by two counter-IED radio jamming systems. In the first example, CENTCOM, whose area of responsibility includes both Iraq and Afghanistan, responded to an urgent operational need by publishing a requirement in 2006 for a man-portable IED jamming system for use in theater. In 2007, JIEDDO funded and delivered to theater a near-term solution to meet this capability gap. However, Army officials stated that the fielded system was underutilized by troops in Iraq, who thought the system was too heavy to carry, especially given the weight of their body armor. Since then, the joint counter-IED radio jamming program board has devised a plan to field a newer man-portable jamming system called CREW 3.1. According to JIEDDO, CREW 3.1 systems were developed by a joint technical requirements board that aimed to balance specific service requirements for man-portable systems. While CENTCOM maintains that CREW 3.1 is a requirement in-theater, and revalidated the need in September 2009, officials from the Army and Marine Corps have both stated that they do not have a formal requirement for the system. Nevertheless, DOD plans to field the equipment to each of the services in response to CENTCOM's stated operational need. It remains unclear, however, which DOD organizations will be required to pay for procurement and sustainment costs for the CREW 3.1, since DOD has yet to identify the source of funding to procure additional quantities.

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<sup>13</sup> According to the Army's Adaptive Networks, Threats, and Solutions Division, 9 of these initiatives were training initiatives or medical initiatives later rejected by the Army for transition or transfer in fiscal year 2011. The 3 training initiatives were not included in the \$16 million figure cited above.

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In the second example, Army officials stated that they were not involved to the fullest extent possible in the evaluation and improvement process for a JIEDDO-funded vehicle-mounted jamming system, even though the Army was DOD's primary user in terms of total number of systems fielded. The system, called the CREW Vehicle Receiver/Jammer (CVRJ), was initiated in response to an urgent warfighter need in November 2006 for a high-powered system to jam radio frequencies used to detonate IEDs. The development of this technology ultimately required at least 20 proposals for configuration changes to correct flaws found in its design after contract award. Two of the changes involved modifying the jammer so it could function properly at high temperatures. Another change was needed to prevent the jammer from interfering with vehicle global positioning systems. Army officials stated that had they had a more direct role on the Navy-led control board that managed configuration changes to the CVRJ, the system may have been more quickly integrated into the Army's operations. As this transpired, the Army continued to use another jamming system, DUKE, as its principal counter-IED electronic warfare system. Not ensuring that service requirements are fully taken into account when evaluating counter-IED initiatives creates the potential for fielding equipment that is inconsistent with service requirements. This could later delay the transition of JIEDDO-funded initiatives to the services following JIEDDO's 2-year transition timeline.

To facilitate the transition of JIEDDO funded initiatives, our report issued today recommended that the military services work with JIEDDO to develop a comprehensive plan to guide the transition of each JIEDDO-funded initiative, including expected costs, identified funding sources, and a timeline including milestones for inclusion into the DOD base budget cycle. We also recommended that JIEDDO coordinate with the services prior to funding an initiative to ensure that service requirements are fully taken into account when making counter-IED investment decisions. In response to these recommendations, DOD concurred with our recommendation to develop a comprehensive plan and noted steps to be taken to address this issue. DOD partially concurred with our recommendation that JIEDDO coordinate with the services prior to funding an initiative, noting the department's concern over the need for a rapid response to urgent warfighter needs. While we recognize the need to respond quickly to support warfighter needs, we continue to support our recommendation and reiterate the need for the integration of service requirements and full coordination prior to funding an initiative to ensure that these efforts are fully vetted throughout DOD before significant resources are committed.

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## JIEDDO Lacks Clear Criteria for Defining What Counter-IED Training Initiatives It Will Fund

JIEDDO's lack of clear criteria for the counter-IED training initiatives it will fund affects its counter-IED training investment decisions. JIEDDO devoted \$454 million in fiscal year 2008 to support service counter-IED training requirements through such activities as constructing a network of realistic counter-IED training courses at 57 locations throughout the United States, Europe, and Korea. DOD's directive defines a counter-IED initiative as a materiel or nonmateriel solution that addresses Joint IED Defeat capability gaps. Since our last report on this issue in March 2007, JIEDDO has attempted to clarify what types of counter-IED training it will fund in support of theater-urgent, counter-IED requirements. In its comments to our previous report, JIEDDO stated that it would fund an urgent theater counter-IED requirement if it "enables training support, including training aids and exercises." JIEDDO also stated in its comments that it would fund an urgent-theater, counter-IED requirement only if it has a primary counter-IED application.<sup>14</sup>

Although JIEDDO has published criteria for determining what joint counter-IED urgent training requirements to fund and has supported service counter-IED training, it has not developed similar criteria for the funding of joint training initiatives not based on urgent requirements. For example, since fiscal year 2007, JIEDDO has spent \$70.7 million on role players in an effort to simulate Iraqi social, political, and religious groups at DOD's training centers. JIEDDO also spent \$24.1 million on simulated villages at DOD's training centers in an effort to make steel shipping containers resemble Iraqi buildings. According to Army officials, these role players and simulated villages funded by JIEDDO to support counter-IED training are also utilized in training not related to countering IEDs. As a result, JIEDDO has funded training initiatives that may have primary uses other than defeating IEDs, such as role players and simulated villages to replicate Iraqi conditions at various service combat training centers. Without criteria specifying which counter-IED training initiatives it will fund, JIEDDO may diminish its ability to fund future initiatives more directly related to the counter-IED mission. DOD also could hinder coordination in managing its resources, as decision makers at both the joint and service level operate under unclear selection guidelines for which types of training initiatives should be funded and by whom. We have therefore recommended in the report being issued today that JIEDDO

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<sup>14</sup>GAO, *Defense Management: A Strategic Plan is Needed to Guide the Joint Improvised Explosive Device Defeat Organization's Efforts to Effectively Accomplish Its Mission*, GAO 07-377C (Washington, D.C.: March 2007).

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evaluate counter-IED training initiatives using the same criteria it uses to evaluate theater-based joint counter-IED urgent requirements, and incorporate this new guidance into an instruction. In commenting on our recommendation, DOD partially concurred and expressed concerns regarding our recommendation noting that JIEDDO's JCAAMP and the development of new DOD-wide guidance would address the issues we note in our report. In response, while we recognize the steps taken by DOD to identify counter-IED training gaps and guide counter-IED training, these actions do not establish criteria by which JIEDDO will fund counter-IED training.

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### JIEDDO Lacks a Means to Gauge the Effectiveness of Its Counter-IED Efforts

JIEDDO has not yet developed a means for reliably measuring the effectiveness of its efforts and investments in combating IEDs. The OMB circular A-11 notes that performance goals and measures are important components of a strategic plan and that it is essential to assess actual performance based on these goals and measures.. JIEDDO officials attribute difficulty in determining the effectiveness of its initiatives to isolating their effect on key IED threat indicators from the effect of other activities occurring in-theater at the same time, such as a surge in troops, changes in equipment in use by coalition forces, local observation of holidays, or changes in weather such as intense dust storms, which may cause a decrease in the number of IED incidents.

JIEDDO has pursued performance measures since its inception to gauge whether its initiatives and internal operations and activities are operating effectively and efficiently, and achieving desired results. In December 2008 JIEDDO published a set of 78 specific performance measures for its organization. The list included, for example, metrics to evaluate JIEDDO's response time in satisfying urgent theater requirements, the quality and relevance of counter-IED proposals JIEDDO solicits and receives in response to its solicitations, and the ratio of initiatives for which JIEDDO completes operational assessments. However, JIEDDO has not yet established baselines for these measures or specific goals and time frames for collecting, measuring, and analyzing the relevant data.

Further, we have found several limitations with the data JIEDDO collects and relies upon to evaluate its performance. Our ongoing work has identified three areas in which the data JIEDDO uses to measure effectiveness and progress is unreliable or is inconsistently collected. First, data on effectiveness of initiatives based on feedback from warfighters in-theater is not consistently collected because JIEDDO does not routinely establish data-collection mechanisms or processes to obtain



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useful, relevant information needed to adequately assess the effectiveness of its initiatives. JIEDDO officials also said that data collection from soldiers operating in-theater is limited because the process of providing feedback may detract from higher priorities for warfighters. In response to this data shortfall, JIEDDO managers began an initiative in fiscal year 2009 to embed JIEDDO-funded teams within each brigade combat team to provide JIEDDO with an in-theater ability to collect needed data for evaluating initiatives. However, because this effort is just beginning, JIEDDO officials stated that they have not yet been able to assess its effectiveness. Second, data on the management of individual initiatives, such as data recording activities that take place throughout the development of an initiative, are not consistently recorded and maintained at JIEDDO. Officials attribute the poor data quality to the limited amount of time that JIEDDO staff are able to spend on this activity. JIEDDO staff are aware that documentation of management actions is needed to conduct counter-IED initiative evaluations and told us that they plan to make improvements. However, needed changes—such as routinely recording discussions, analysis, determinations, and findings occurring in key meetings involving JIEDDO and external parties and coding their activities in more detail to allow differentiation and deeper analysis of activities and initiatives—are yet to be developed and implemented. Third, JIEDDO does not collect or fully analyze data on unexpected outcomes, such as initiatives that may result in an increase in the occurrence or lethality of IEDs. However, we believe that such data can provide useful information that can be used to improve initiatives. For example, in response to a general officer request in Iraq, the Institute for Defense Analysis collected and analyzed IED incident data before and after a certain initiative to determine its effect on the rate of IED incidents. JIEDDO officials intended the initiative in question to result in the reduction in IED attacks. However, the data collected contradicted the intended result because the number of IED incidents increased in areas where the initiative was implemented. These data could provide lessons learned to fix the initiative or take another approach. We expect to provide further information and recommendations, if appropriate, on JIEDDO's efforts to gauge the effectiveness of its counter-IED efforts—including issues involving data collection and reliability—in the report we will be issuing in early 2010.

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## JIEDDO Has Not Consistently Applied Its Counter-IED Initiative Review and Approval Process

Although JIEDDO has established JCAAMP as its process to review and approve proposals for counter-IED initiatives, JIEDDO excludes some initiatives from that process. JCAAMP was established in response to DOD's directive,<sup>15</sup> which stated that all of JIEDDO's initiatives are to go through a review and approval process. This requirement is consistent with government internal control standards, which identify properly segregating key duties and responsibilities—including responsibility for authorizing and processing transactions—as a fundamental control activity.<sup>16</sup> In reviewing 56 initiatives for case studies, we found that JIEDDO excluded 26 of the 56 counter-IED initiatives from JCAAMP. For example, JIEDDO excluded one initiative to enhance the counter-IED training experience by funding role players who are to help create a realistic war environment. However, another initiative with similar purpose and objective was included in the JCAAMP process. As a result, when initiatives are excluded from JCAAMP, internal and external stakeholders do not have the opportunity to review, comment on, and potentially change the course of the initiative in coordination with competing or complementary efforts.

Additionally, although the remaining 30 of 56 initiatives we reviewed went through JCAAMP, according to JIEDDO officials, we found that 22 of those 30 initiatives did not comply with some of the steps required by applicable DOD guidance. Applicable guidance includes JIEDDO's directive, instruction, and standard operating procedures, which together identify a set of various decision points and actions, collectively intended to control JIEDDO's use of resources. For example, we found that, for 16 initiatives among the 22, JIEDDO released funding to the services without obtaining required funding approval from either the Deputy Secretary of Defense—as is required for initiatives over \$25 million—or from the JIEDDO Director, for initiatives up to \$25 million.

The exclusion of initiatives from JCAAMP, coupled with noncompliance with steps of the process required by applicable guidance, reduces transparency and accountability of JIEDDO's actions within JIEDDO, as well as to the Deputy Secretary of Defense, the services, and other DOD components. Without management oversight at important milestones in the approval and acquisition process, some funds appropriated for

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<sup>15</sup>DOD Directive 2000.19E. (February 14, 2006).

<sup>16</sup>[GAO/AIMD-00-21.3.1.](#), *Standards for Internal Control in the Federal Government*, Nov.1, 1999.

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JIEDDO may be used to support efforts that do not clearly advance the goal of countering IEDs.

According to JIEDDO officials, systematic compliance with its process and documentation has been a weakness that JIEDDO has attempted to correct, and it continues to pursue improvements in this regard. During the course of our work, officials from different JIEDDO divisions—including its accounting and budgeting, acquisition oversight, and internal review divisions—said they saw significant improvement in discipline and compliance with JIEDDO’s process for managing counter-IED initiatives beginning in the last quarter of fiscal year 2009. As JIEDDO officials point out, the improvements they cite have occurred relatively recently and have not had time to demonstrate their full effect. Nonetheless, the findings in our ongoing review, and in prior GAO reports, confirm that JIEDDO has not had a systematic process in place to manage or document its activities and operations for the majority of its operating life. In the report we plan to issue in early 2010, we will present a more detailed assessment of JIEDDO’s review and approval process and will make recommendations as appropriate.

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**JIEDDO Lacks Adequate Internal Controls Required to Provide DOD Assurance That It Is Effectively Achieving Its Objectives**

While JIEDDO has affirmed the importance of addressing shortcomings in its internal control system and is taking action to this end, it still lacks adequate internal controls to ensure that it is achieving its objectives. An adequate system of internal controls supports performance-based management with the procedures, plans, and methods to meet the agency’s missions, goals, and objectives. Internal controls serve as the first line of defense in safeguarding assets and preventing and detecting errors and fraud, and they help program managers achieve desired results through effective stewardship of public resources. However, in July 2009 JIEDDO reported to the OSD Comptroller that a material weakness exists in JIEDDO’s internal control system and has existed since it was established in January 2006. OMB defines a material weakness as a deficiency or combination of deficiencies that could adversely affect the organization’s ability to meet its objectives and that the agency head determines to be significant enough to be reported outside the agency. For example, in our ongoing work we have identified, and JIEDDO officials have confirmed, that JIEDDO’s internal controls system has not: (1) provided for the identification and analysis of the risks JIEDDO faces in achieving its objectives from both external and internal sources; and (2) assessed its performance over time and ensured that the findings of audits and other reviews have been promptly resolved. Consequently, JIEDDO has not developed a set of control activities that ensure its directives—and

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ultimately its objectives—are carried out effectively. Without assurance from JIEDDO that it has identified and addressed its control weaknesses, OSD does not monitor JIEDDO’s progress and effectiveness and therefore is unable to detect the extent to which JIEDDO has weaknesses.

Given the longstanding weaknesses in JIEDDO’s system of internal controls, it is unable to assure the DOD Comptroller that the program is achieving its objectives. The DOD Comptroller is responsible for the development and oversight of DOD’s internal control program. In carrying out its responsibilities, DOD Comptroller officials told us that they relied solely on JIEDDO to internally develop and implement effective internal control systems that address key program performance risks and monitor effectiveness and compliance, and to report deficiencies or weaknesses in its internal control system through a report called the annual assurance statement, which is provided each year to the OSD Office of the Director of Administration and Management.<sup>17</sup> DOD uses additional techniques in its general oversight of JIEDDO, such as the Deputy Secretary of Defense’s review and approval of certain high-dollar counter-IED initiatives. However, JIEDDO’s annual assurance statement is the key mechanism DOD relies upon to comprehensively and uniformly summarize and monitor internal control system status within its organizations—including JIEDDO—and, more importantly, to report and elevate unresolved deficiencies to higher levels within and outside of DOD for awareness and action. However, DOD’s limited oversight system for JIEDDO has not fully addressed control weaknesses present at JIEDDO since its first year of operation. Further, JIEDDO did not detail these control weaknesses in either of its first two annual statements of assurance in 2007 and 2008 or in its third and most recent statement of assurance completed in July 2009. The 2009 assurance statement established a 3-year timeline with incremental milestones to develop and implement a complete internal management control program by the end of fiscal year 2012. In our report we plan to issue in early 2010, we will present a fuller assessment of JIEDDO’s management control processes, and will make recommendations as appropriate.

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## Concluding Observations

In conclusion, Mr. Chairman, while JIEDDO has taken important steps to improve its management of DOD’s counter-IED efforts, DOD continues to face a number of challenges in its effort to gain full visibility over all

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<sup>17</sup>DOD Instruction 5010.40, *Managers Internal Control Program Procedures* (Jan 4, 2006).

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counter-IED activities, coordinate the transition of JIEDDO initiatives, and clearly define the types of training initiatives it will fund. Additionally, JIEDDO's approval process for counter-IED initiatives poses significant challenges to its ability to provide full transparency and accountability over its operations. All of these challenges highlight the need for DOD to evaluate the effectiveness of its current oversight of all counter-IED efforts across the department, yet the consistent collection of reliable performance data is one of JIEDDO's greatest challenges. With improved internal controls, JIEDDO will be in a better position to ensure that it is in compliance with applicable law and its resources are safeguarded against waste. If these issues are not resolved, DOD's various efforts to counter IEDs, including JIEDDO, face the potential for duplication of effort, unaddressed capability gaps, integration issues, and inefficient use of resources in an already fiscally challenged environment, and the department will lack a basis for confidence that it has retained the necessary capabilities to address the IED threat for the long term.

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Mr. Chairman, this concludes my prepared statement. I will be pleased to answer any questions you or members of the subcommittee may have at this time.

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## Contacts and Acknowledgments

For future questions about this statement, please contact me on (202) 512-8365 or SolisW@GAO.gov. Individuals making key contributions to this statement include Cary Russell, Grace Coleman, Kevin Craw, Susan Ditto, William Horton, Richard Powelson, Tristan To, Yong Song, and John Strong.

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